

Cook v. Tait, 265 U.S. 47 (1924): **Citizenship of George W. Cook**

SEDM Exhibit #01.024

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1. Information about the case

Information about the case can be found at:

1. Cook v. Tait, 265 U.S. 47 (1924), Google Scholar
https://scholar.google.com/scholar_case?case=10657110310496192378&q=cook+v.+tait&hl=en&as_sdt=2006
2. *The Making of Modern Law: U.S. Supreme Court Records and Briefs, 1832-1978*, Gale
<https://www.gale.com/c/making-of-modern-law-us-supreme-court-records-and-briefs-1832-1978>
3. *Cook v. Tait U.S. Supreme Court Transcript of Record with Supporting Pleadings*, Paperback
<https://www.amazon.com.au/Supreme-Transcript-Record-Supporting-Pleadings/dp/1270116150>

For a discussion of this case, and the judges within materials on our site:

1. *Tax Return History-Citizenship*, Family Guardian Fellowship-shows the history of how citizenship relates to various tax return filings
<https://famguardian.org/Subjects/Taxes/Citizenship/TaxReturnHistory-Citizenship/TaxReturnHistory-Citizenship.htm>
2. *Citizenship Status v. Tax Status*, Form #10.011, Section 15.2 describes the SCANDAL of the Sixteenth Amendment and how it illegally obtains jurisdiction outside of federal territory to enforce it
<https://sedm.org/Forms/10-Emancipation/CitizenshipStatusVTaxStatus/CitizenshipVTaxStatus.htm>
3. The Chief Justice and the person who wrote the opinion was William Howard Taft, former President of the United States:
 - 3.1. *Great IRS Hoax*, Form #11.302, Section 3.8.11.2 talks about the legislative intent of the Sixteenth Amendment, according to then President Taft, who proposed it to Congress
 - 3.2. *Great IRS Hoax*, Form #11.302, Section 5.2.14.2 proves the Sixteenth Amendment as proposed by President Taft as a tax on the NATIONAL government, not upon a geography.
 - 3.3. *Great IRS Hoax*, Form #11.302, Section 6.7.1 Talks about the history of Taft and the Writ of Certiorari Act he proposed in order to give the U.S. Supreme Court the authority to NOT hear income tax appeals. Scandalous.
4. *Federal Jurisdiction*, Form #05.018, Sections 4.3 through 4.4
<https://sedm.org/Forms/05-MemLaw/FederalJurisdiction.pdf>

2. Facts plead to by George Cook

1. George Cook was living in and domiciled in Mexico at the time he petitioned the U.S. Supreme Court for relief in 1924.
2. Because Cook had a foreign domicile, he was technically a “nonresident alien” when he filed his 1921 federal tax return that was the subject of the case before the U.S. Supreme Court.
3. When Cook filed his federal return in 1921, the Bureau of Internal Revenue (BIR) did not publish a nonresident alien tax return like the 1040NR we have today. Instead, nonresident aliens filed a 1040 return and answered “No” to the question on the form “Are you a citizen or resident of the United States?”.
4. 1921 was the FIRST year that the question “Are you a citizen or resident of the United States?” appeared with a check box on the 1040 return.
5. In 1921, George Cook filed a 1040 return and answered “Yes” to the question “Are you a citizen or resident of the United States?” and lined out the word “resident”. THAT “U.S. citizen” was a privileged STATUTORY citizen under 8 U.S.C. §1401 and 26 C.F.R. 1.1-1(c), rather than a national born in a state of the Union coming under the Fourteenth Amendment.
6. In his pleading, George Cook described himself as:
 - 6.1. “a citizen of the United States, resident in the Republic of Mexico”. See p. 13
 - 6.2. “an American Citizen”. See p. 13
 - 6.3. “a citizen of the United States of America”. See p. 14.
 - 6.4. “a native of the State of New York, United States of America”. P. 15
7. In his pleading, on p. 9, Cook stated:

“(c)Citizenship of a native American is neither property nor a privilege granted by Congress and therefore cannot afford any basis for the tax in the instant case.

United States . Rice, 4 What., 429.

Downes v. Bidwell, 182 U.S. 282.

Collector v. Day, 11 Wall., 113, 124.

Louisville, & c., Ferry Co. V. Ky., 188 U.S. 385

Shaffer v. Carter, 252 U.S., 37, 54.

Constitution: Art. I, Sec. 8, Par. 1

Art. 1, Sect. 2, Cl. 3.

Art. I, Sec. 9, Cl. 4.

Flint v. Stone Tracy Co., 220 U.S., 107, 154.”

3. 1921 Tax Return of George Cook: 1040 RESIDENT tax return

Service No. 874 No. furnished

SCHEDULE A - EXPLANATION OF ITEM 4. (Rents and Royalties.)

1. Kind of property.	2. Cost, or March 1, 1913, value.	3. Amount received.	4. Repairs.	5. Depreciation and depletion.	6. Other expenses.	7. Net profit (or loss).

State estimated life of property and how you found depreciation

SCHEDULE B - EXPLANATION OF ITEM 5. (Business or Profession.)

Total Income from Business or Profession

Total Business Expenses (state specifically, see Instruction 10)

Net Profit (or Loss) (if profit is less than usual, explain)

Explanation of business expenses

SCHEDULE C - EXPLANATION OF ITEM 6. (Sale of Real Estate.)

1. Kind of property.	2. Date acquired.	3. Amount received.	4. Cost.	5. March 1, 1913, value.	6. Subsequent improvements.	7. Depreciation.	8. Net profit (or loss).

Cost acquired by purchase, state how acquired

SCHEDULE D - EXPLANATION OF ITEM 7. (Sale of Stocks, Bonds, etc.)

1. Kind of property.	2. Date acquired.	3. Cost.	4. March 1, 1913, value.	5. Amount received.	6. Net profit (or loss).

Cost acquired by purchase, state how acquired

SCHEDULE E - EXPLANATION OF ITEM 10. (Losses by Fire, Storm, etc.)

1. Kind of property.	2. Cost, or March 1, 1913, value.	3. Depreciation previously taken.	4. Salvage value.	5. Insurance.	6. Net loss.

SCHEDULE F - EXPLANATION OF DEDUCTIONS CLAIMED IN ITEMS 1, 12, 16, and 18.

1. Are you a citizen or resident of the United States? Yes

2. If you find a return for 1920, or when Collector's return was made? Baltimore

3. Is this a joint return of husband and wife? No

4. Were separate returns filed by each of you? No

5. Were you married and living with husband or wife on the last day of your taxable period? Yes

6. Were you on the last day of your taxable period supporting one or more persons living in your household who are chiefly reliant on you for food, shelter, or clothing? None

7. Have your dependent persons either been blind or with other physical or mental infirmities or aged or incapable of self-support because of physical or mental infirmities or aged on the last day of your taxable period? None

8. State amount of interest received from domestic corporations (including dividends received through partnership, executorship, etc.)

9. State amount of interest received on Treasury Liberty Loan and War Bonds

10. State amount of interest received on other obligations of the United States (except Liberty Bonds) as a principal in a year of 1920



I hereby certify that this return, including the accompanying schedules and statements (if any), has been examined by me, and, to the best of my knowledge and belief, is a true and complete return, made in good faith, for the taxable period so stated, pursuant to the Revenue Act of 1920 and the Regulations thereunder.

Prepared by Wm. Vasker Mitchell on 4th day of March 1921.

Attest: George W. Cook Internal Revenue Officer at Baltimore City, Maryland

(An amended return must be plainly marked "Amended" across the face of the return.)

Service No. 374 No fee

SCHEDULE

1. Are you a citizen or resident of the United States? *Yes*

4. Was a separate return filed by your husband or wife? *No*

5. Were you married and living with husband or wife on the last day of your taxable period?

7. How many dependent persons (other than mentally or physically defective were received?)

8. State amount of dividends received from domestic corporations (including dividends received through partnerships, fiduciaries, etc.)

I SWEAR (or affirm) that this return, and belief, is a true and complete return, authority thereof.

4. George Cook's Supreme Court Pleading

assess, demand, collect or receive, from me any sum or sums of money as taxes by reason of income derived by me and paid to me within the territorial limits of the Republic of Mexico; in the doing of any and all of the foregoing matters and especially in the transaction of business with the Department of the Commissioner of Internal Revenue my said attorney shall have fully power in his discretion to make, alter, modify and amend any and all forms of procedure including the form for tax returns required by statutes and regulations, whether I have previously executed any such form of paper including the form for return for income tax or not.

And the said Charles Claffin Allen as my said attorney at law, and in fact and as agent aforesaid shall have and possess all the power and authority necessary to prepare for the transaction of the business aforesaid looking to the establishment, prosecution and determination of litigation or legislation concerning the taxation of incomes which do or may affect my income from the sources and
19 under the conditions above referred to, to wit, those derived or to be derived within the territorial limits of the Republic of Mexico; with full power of substitution and revocation in my said attorney.

In witness whereof, I have hereunto set my hand and seal at the City of Mexico, in the Republic of Mexico on this 4th day of March, 1922. (Signed) George W. Cook.

UNITED STATES OF MEXICO,
County of —, ss:

George W. Cook, being duly sworn on his oath states that he is a native of the State of New York, United States of America, and for many years, to wit, more than thirty years last past has been a resident of the City of Mexico, Republic of Mexico and is now resident and domiciled in said City and Republic of Mexico. That the matters and things set forth in the foregoing power of attorney to Charles Claffin Allen, are true. And the said George W. Cook having personally appeared before me and who is known to me to be the person described in and who executed the foregoing instrument acknowledged that he executed the same as his free act and deed.

In witness whereof, I have hereunto set my hand and affixed my official seal in the said City of Mexico on this 4th day of March, 1922. (Signed) W. M. Parker Mitchell, Consul of the United States of America at Mexico City, Mexico. (Seal.) Service No. 371. No fee prescribed.

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Exhibit "F" to Declaration.

March 13, 1922.

To the Honorable David H. Blair, Commissioner of Internal Revenue, Washington, D. C.

SIR:

As Attorney at Law and in fact for George W. Cook, an American Citizen, resident and domiciled at 2a de Madrid, No. 35, in the City

II. The power of taxation, inherent in sovereignty, is limited to the territorial jurisdiction of the sovereign, and the attempt to impose a tax upon property, persons or business beyond that jurisdiction is void.

Cooley on Taxation, Vol. 1, p. 249.

McCulloch v. Maryland, 4 Wheat., 316, 429.

United States v. Rice, 4 Wheat., 247, 253.

Loughborough v. Blake, 5 Wheat., 317, 318-319.

State Tax on Foreign-held Bonds, 15 Wall., 300.

Dewey v. Des Moines, 173 U. S., 193, 204.

De Lima v. Bidwell, 182 U. S., 1, 180.

United States v. Hayward, 2 Gallis., 485.

St. Louis v. The Ferry Co., 11 Wall., 423, 430.

Tappan v. Merchants' National Bank, 19 Wall., 490, 499.

Louisville-Jeffersonville Ferry Co. v. Ky., 188 U. S., 385, 396.

Union Refrigerator Transit Co. v. Ky., 199 U. S., 194.

(a) The subject of the tax is the right to the rents and profits from the property realized in the shape of income; this is a property right having its *situs* in the Republic of Mexico.

Dobbins v. The Commissioners of Erie County, 16 Pet., 435, 445-446.

Maguire v. Trefry, 253 U. S., 12, 16-17.

Pollock v. Farmers' Loan & Trust Co., 157 U. S., 429; 158 U. S., 601.

Brushaber v. Union Pac. R. R. Co., 240 U. S., 1.

Gillespie v. Oklahoma, 257 U. S., 501.

Greener v. Llewellyn, 258 U. S., 354.

Eisner *v.* Macomber, 252 U. S., 189, 206.
 Evans *v.* Gore, 253 U. S., 245, 261.
 Revenue Act of 1921, Sec. 210.
 Sixteenth Amendment.
 Nicol *v.* Ames, 173 U. S., 509, 515.
 The Schooner Exchange *v.* McFaddon, 7 Cranch,
 116, 136.
 Selliger *v.* Kentucky, 213 U. S., 200.
 Union Refrigerator Transit Co. *v.* Ky., 199 U. S.,
 194.
 Louisville, &c., Ferry Co. *v.* Ky., 188 U. S., 385.
 Thirty Hogsheads of Sugar *v.* Boyle, 9 Cranch, 191.
 United States *v.* Rice, 4 Wheat., 247, 253.
 Fleming *v.* Page, 9 How., 603.

(b) The person of Plaintiff in Error is not within the jurisdiction of the United States for purposes of taxation. See authorities cited *supra*, under II (a).

(c) Citizenship of a native American is neither property nor a privilege granted by Congress and therefore cannot afford any basis for the tax in the instant case.

United States *v.* Rice, 4 Wheat., 429.
 Downes *v.* Bidwell, 182 U. S., 282.
 Collector *v.* Day, 11 Wall., 113, 124.
 Louisville, &c., Ferry Co. *v.* Ky., 188 U. S., 385.
 Shaffer *v.* Carter, 252 U. S., 37, 54.
 Constitution: Art. I, Sec. 8, par. 1.
 Art. I, Sec. 2, Cl. 3.
 Art. I, Sec. 9, Cl. 4.
 Flint *v.* Stone Tracy Co., 220 U. S., 107, 154.

Exhibit "C" to Declaration.

G. W. C., Page 2.

Computation of Tax:

Normal Tax: 4% on \$4,000.00.....	\$160.00
8% on 11,189.54.....	895.16
Surtax on 17,189.54.....	493.27
	\$1,548.43
Deduct Income Tax paid to the Mexican Government..	355.05
	\$1,193.38
First Installment of One-fourth	\$298.34

Mexico City, Republic of Mexico, March 4, 1922. George W. Cook.

Exhibit "D" to Declaration:

Copy of Printed Form of Protest Exhibit "D:"

Paste this on the return for U. S. income taxes.

(Form of protest against assessment and payment of Income Taxes to the United States by American Citizens resident and domiciled in Mexico. Issued by the American Chamber of Commerce of Mexico, on the advice of Charles Claffin Allert, of St. Louis, Missouri, Special Counsel.)

To the Collector of Internal Revenue of the United States at Baltimore, Maryland.

SIR:

In filing herewith the form hereto attached, provided by the Statutes of the United States and the regulations thereunder for the returns as for income taxes, I do so not as a voluntary return of income for purposes of taxation, but only as evidence that I, as a citizen of the United States, resident in the Republic of Mexico, protest the power of the United States through Income Tax laws passed by Congress in the years from 1913 to 1921, both inclusive (or otherwise) to assess, demand, collect, or enforce the collection by distraint, levy or otherwise of a tax on any of the income or property in said form of return contained, for the reason that said income and the property or other source from which it was derived were at all times outside the territorial jurisdiction of the United States of America, and within the territory of the United States, of Mexico, and are not within the protection or power of collection by the United States.

I further protest the assessment and collection of income taxes based upon said return or otherwise, for the following reasons:

I. That I am an American Citizen, but resident and domiciled outside of the United States of America, to wit, a resident and domiciled in the United States of Mexico.

15 II. That taxes on said income are "direct taxes" insofar as they are, or are to be, assessed and imposed upon real estate or the rents or income of real estate; which is located in the Republic of Mexico and outside of the territorial area and jurisdiction of the United States of America and are subject to the taxing power of a government foreign to the said United States, and are not subject to the taxing power of the said United States, and are not subject to the taxing power of the Congress under the Constitution of the United States.

III. That taxes on said income are "direct taxes" insofar as they are, or are to be, assessed and imposed on personal property, or the income of personal property, which is located in the Republic of Mexico and is outside of the territorial area and jurisdiction of the United States of America, and are subject to the taxing power of a government foreign to the said United States, and are not subject to the taxing power of the United States.

IV. That taxes on said income insofar as they are, or are to be, assessed and imposed upon the income from real or personal property as aforesaid; and also insofar as imposed upon the income from any business, trade, or profession, or upon wages for services carried on or performed by a Citizen of the United States who is carrying on his business, trade, or profession for profit, or performing services for wages, within the Republic of Mexico, are taxes attempted to be imposed on real or personal property, or on a business, trade or profession, or on services performed outside the territorial area and jurisdiction of the United States of America; and such assessment and imposition of taxes on such income is beyond the power of the United States under the Constitution, United States of America.

V. That the United States of America is without power to assess, impose and collect any taxes on the income or property mentioned in said return; and that the Revenue Acts of 1913, 1916, 1917, 1918 and 1921 and the Rules and Regulations adopted thereunder are, so far as relates to taxation upon my income so derived as aforesaid, wholly unconstitutional and void.

16 The undersigned respectfully states that he thus makes protest against the assessment and collection of income taxes based upon this return or otherwise in order to give notice that he intends to file his claim for refund or any such tax assessed or collected hereunder and if the refund is denied, that he intends to sue to recover any such tax. George W. Cook.

5. Debate relating to the content of this exhibit

The following interchange was between SEDM and the people at No Thanks IRS (<http://nothanksirs.famguardian.org>)

THEIR STATEMENT:

His argument that the power of taxation is limited to the territorial jurisdiction of the sovereign is 100% correct.

Cook simply didn't grasp that he had brought his person WITHIN that territorial jurisdiction by taking the lower (privileged) 4% tax rate on his first \$4,000 of taxable income.

Also correct in saying that American Citizenship is not a privilege granted by Congress and cannot be the basis of the tax

Simpler than that: he accepted a privilege from Congress that came with it the condition that all his worldwide income was required to be included in the computation of the tax.

The privilege of the lower tax rate is "territory or other property of the United States" with respect to which Congress is empowered to make all needful rules and regulations.

The result could not be different unless he had recognized he had nonresident alien status and either didn't file at all or at least excluded all income not from sources within the United States.

The status of "citizen or resident of the United States" in 1921 Revenue Act was substantively defined as any person accepting the lower 4% tax rate on the first \$4000 of that person's taxable income.

That was the ONLY qualification for that status.

A given person either accepted that privilege or did not.

Having accepted that, there could be no lawful means of avoiding the resulting obligation to include all that person's worldwide income in the tax computation (or the obligation to pay the tax).

A deal is a deal.

It works fundamentally the same way today, with the addition of the IRS default presumption that a SSN is assigned to a person with such status.

People need to grasp that "citizen or resident of the United States" is functionally defined as the acceptance of specific tax related privilege(s)—beginning with the graduated tax rate on all taxable income pursuant to IRC Section 1.

Nonresident alien enjoys the same privilege on any "effectively connected income".

These could both be described as "trade or business" contracts (the citizen or resident status itself effectively = a trade or business within the United States).

The other contract involves the 30% flat rate on amounts and income from sources within the United States received by a nonresident alien individual.

OUR STATEMENT:

Nice try. A REAL "deal" requires MUTUAL consideration and mutually agreed upon definitions and context for definitions.

1. The government provided no consideration because all his earnings technically were excluded anyway if he filed the correct 1040NR return today or did not check U.S. citizen on the original 1040.

2. A "trade or business" privileged deduction by filing a 1040 would not have REDUCED tax owed because none was owed.

3. An agreement or "quasi-contract" without consideration coming from the government is therefore UNENFORCEABLE. Therefore, there was no contract or agreement.

4. The fact that Cook didn't understand these things still does not change the fact that there was no real consideration and therefore no real contract or quasi-contract.

5. Contracts are only enforceable when all terms are defined and both parties are using the same definition. Cooks understanding dictated the constitutional context. The government's understanding dictated federal civil statutory context and NOT the constitutional context. There was no meeting of the minds and the court never clarified that fact but ignored it to protect their plausible deniability. Therefore, there also was no contract because the definition and more importantly context for the terms didn't match between the parties.

So no, there was NO real "deal", but only chicanery and equivocation to get Cook's consideration without any obligation on their part to also deliver their side of the consideration.

THEIR STATEMENT:

Re: A REAL "deal" requires MUTUAL consideration and mutually agreed upon definitions and context for definitions.

PROVE that is required in an implied contract.

You can't! Most contracts are not written but implied by conduct.

Cook could not accept the privilege of a lower tax rate and then pretend he didn't have a corresponding obligation as disclosed in 1921 Revenue Act.

OUR STATEMENT:

Either its a contract or it isn't.

"A contract is an agreement between parties, creating mutual obligations that are enforceable by law. The basic elements required for the agreement to be a legally enforceable contract are: mutual assent, expressed by a valid offer and acceptance; adequate consideration; capacity; and legality. In some states, elements of consideration can be satisfied by a valid substitute. Possible remedies for breach of contract include general damages, consequential damages, reliance damages, and specific performance. "

<https://www.law.cornell.edu/wex/contract>

Whether it is EXPRESS or IMPLIED, it STILL must meet the above criteria or else its not a valid contract

https://www.law.cornell.edu/wex/implied_contract

Based on the above, it's not an implied contract, because the government expressed the terms in writing. Only the acceptance was implied.

THEIR STATEMENT:

Acceptance of the privilege amounts to agreement to all the disclosed terms. The "mutual agreement" on definitions is conclusively presumed; in any case, arguing "I didn't agree to that definition for that term" is NOT a defense from the resulting obligation(s).

False. It's effectively an adhesion contract. Take it or leave it. You are in no position to renegotiate the terms after you already accepted the consideration

OUR STATEMENT:

1. Privilege does NOT equal consideration.

2. A statutory privilege is an OFFER, but there must be PROPERTY to offer, which means a tangible private right acquired by the party accepting. Private rights were not offered.
3. Without property on both sides, there cannot be extraterritorial jurisdiction.
4. There is no consideration.
5. Prove that mutual agreement on definitions is conclusively presumed.

THEIR STATEMENT:

1. Why not?
2. This is obviously false.
4. As I already explained there is no defense whatsoever to a person's obligation after he has accepted the consideration under the disclosed terms.

A deal is a deal

OUR STATEMENT:

Bullshit. No mutual consideration, no contract or mutual obligation. Its a trade of property of equal value.

THEIR STATEMENT:

Re point 3, I don't follow what you're trying to say

OUR STATEMENT:

Government only has jurisdiction extraterritorially over their own property if the activity is not on their territory. If none of THEIR property is involved, their civil jurisdiction is limited to property physically located on their territory or those domiciled on that territory. SCOTUS acknowledged that in *Pennoyer v. Neff*

THEIR STATEMENT:

How is there not mutual consideration?

Cook's privileged tax rate was half the rate of those who did not accept the privilege

OUR STATEMENT:

It wasn't a privileged tax rate if he owned no tax on excluded income as an NRA

THEIR STATEMENT:

The privilege of the lower tax rate is United States property

OUR STATEMENT:

If it reduces the EFFECTIVE or REAL tax rate in transitioning from NRA to US Person. But it didn't

He actually paid MORE tax than if he excluded EVERYTHING

THEIR STATEMENT:

And if a frog had wings it wouldn't bump its ass a-hoppin'

OUR STATEMENT:

Cook didn't know which "United States" was meant in the exclusion, so he thought he was reducing his tax. But ultimately, he wasn't

We must gauge whether there was real consideration by ALL the facts, not just the ones Cook was aware of.

THEIR STATEMENT:

He waived nonresident alien status, and he did not exclude his Mexican income from his reported taxable income

He might have avoided the contract, but in fact he did not

OUR STATEMENT:

That was yet another mistake of law on his part. But if we look at his situation objectively, his Mexican and stateside income would have been zero and excluded based on the geographical definition of "United States". He probably wasn't getting any government payments or benefits or federal zone earnings, so he didn't need to reduce his income. His tax was zero as an NRA anyway.

Thus, THERE WAS NO STINKING CONSIDERATION

THEIR STATEMENT:

His tax might have been zero, but in fact by his own actions, his tax was \$1548.43

OUR STATEMENT:

Increasing a person's tax bill from zero if he filed correctly as an NRA to \$1548 could NEVER be called consideration. It's THEFT and deception.

OUR STATEMENT:

There is a whole book by that title: "Taxation by misrepresentation". Larken Rose also did a video called "Theft by deception". The INCREASED income tax Cook paid by filing a 1040 and checking U.S. citizen was nothing but a STUPIDITY tax without consideration. The NET amount he owed would have gone down if there was real consideration from transitioning from NRA to U.S. citizen

THEIR STATEMENT:

You're ignoring the fact that he himself declared the Mexican income on his return.

You can argue he need not have done that, but the fact is that he DID!

From there, the reduction of his tax rate is a privilege.

I get it. It's a swindle, but a deal is a deal. He should have refused to report that income on a federal tax return. But he didn't. He made a VOW in writing as to his tax liability and he thought he was negating that vow with his arguments that they could not lawfully tax that income.

He was wrong. He gambled and lost.

OUR STATEMENT:

It is a maxim of law that one should never profit from wrong.

*"Commodum ex injuri su non habere debet. No man ought to derive any benefit of his own wrong.
Jenk. Cent. 161."*

<https://famguardian.org/Publications/BouvierMaximsOfLaw/BouviereMaxims.htm>

That SCOTUS did not properly apply the correct "United States" to the situation, regardless of what Cook believed it meant, is their wrong. That was FRAUD and a breach of fiduciary duty of the officers of SCOTUS to not declare things as they are, rather than allowing mistakes of law to benefit them personally.

By "wrong" I mean "mistakes of law", "deception", "equivocation", or "unjust enrichment". Labeling or accepting the label of "deal" on a fraudulent transaction that breached fiduciary duty of the officers of the court. That is INJUSTICE, not JUSTICE, and the "justices" are complicit. They were unjustly enriched.

THEIR STATEMENT:

It's functionally no different than having a mediocre CPA who doesn't get you the amount of deductions (and lower tax) that a more skilled CPA could. It's a game and the ones who play it get better results than those who don't.

OUR STATEMENT:

No its not. Justices are supposed to consistently apply the law as written and defined, rather than the way the litigants describe or understand it incorrectly.

Profiting from mistakes of law is a wrong. Justices know better than that. Evidence that they know better than that is that they refuse to address the definitions and the rules of statutory construction when the issue when raised, rather than saying its wrong. They prove by their behavior an IMPLIED understanding of how to do it correctly.

THEIR STATEMENT:

The SCOTUS addressed the arguments put before it. You can't blame the referee for not helping the player play his game better.

OUR STATEMENT:

Job 1 for the government is protecting private property, not expanding public property by exploiting the legally ignorant. They breach their fiduciary duty if they don't apply the definitions correctly, regardless of who benefits.

To act ANY OTHER WAY is to literally MAKE LAW, which judges cannot do. The law they MADE was an expanded de facto definition of "United States". They have no authority to ACT as if the definition includes states of the Union when the law never states they are included. Actions and written laws must ALWAYS be consistent or the system has no integrity and their oaths are violated.

THEIR STATEMENT:

I agree it's a predatory government. Collectively, We get the government we deserve

OUR STATEMENT:

If their oath says they are no respecter of persons, they can't respect or favor the government's position or interpretation of "United States" in a way that benefits their retirement check. That violates 18 USC 208, 28 USC 144, and 28 USC 455 and makes the judges CRIMINALS

THEIR STATEMENT:

Cook should have known already from previous cases that his argument wouldn't work. SCOTUS relied on a previous decision to shoot down his constitutional/"lack of tax power outside geographical territory" argument.

OUR STATEMENT:

Ultimately, there was no consideration and no contract or quasi contract, regardless of the way Cook or even his government opponent interpreted the term "United States". So it was in effect a FRAUD protected by the silence of the court on the definition of "United States".

THEIR STATEMENT:

You're wrong. The fact that Cook might have done things differently and not had any tax liability is irrelevant.

If "ifs and buts were candy and nuts we'd all have a merry Christmas."

God allows most people to be blinded to truth (at least up to a certain point). Only through revelation knowledge can they see it.

This is why most of my clients are spiritually aware people if not Christians

OUR STATEMENT:

Your argument seems to be that:

1. Even though we are a society of laws, what the law says is irrelevant.
2. The only thing that matters is what you, the judge, or your opponent BELIEVE it says. Thus, truth is RELATIVE rather than ABSOLUTE and objective.
3. Judges don't settle cases based on what the law expressly and objectively says or allows, but based on what they WANT it to say or BELIEVE it says without evidence.
4. Thus, you are aiding an abetting efforts to turn a society of laws into a society of men who write laws on the fly by adding whatever they want to statutory definitions through their ACTIONS rather than their words.

Nonsense. That also makes you a co-conspirator to violate the law.

THEIR STATEMENT:

My position is that a deal is a deal and that the buyer should beware.

I can't stop people from choosing to believe lies

If George Cook was my client I would tell him how to lawfully avoid the tax. Whether he would listen and follow my instructions would be his choice

OUR STATEMENT:

When dealing with sophists, one always starts every discussion with definitions so equivocation and sophistry can't take hold. That bars people from pursuing lies that benefit them.

If equivocation continues beyond that point, a crime is committed: Identity theft and a criminal complaint is in order. If you don't file the complaint, you are complicit in that crime.

https://sedm.org/Forms/14-PropProtection/Identity_Theft_Affidavit-fl4039.pdf

These are only a few among many things you can do to prevent lies or people believing them. Do you do them? If not, there will be eternal consequences under God's laws.

THEIR STATEMENT:

If he had already declared the income, I'd probably tell him to just pay it and move on, and not keep letting himself get scammed every year.

Have you filed a criminal complaint?

OUR STATEMENT:

I would have told him to file a corrected return with a 1040X

All the time. It's a mandatory requirement of becoming a compliant member. I even did it with the judge with his superiors when they tried to enjoin me.

The above form is now mandatory with all members to become compliant: Public record documenting duress and criminal activity. Beyond that point, everything documenting an obligation is fruit of a poisonous tree that is inadmissible. That's what the form even says in section 4.

THEIR STATEMENT:

I wouldn't. Because they don't have to accept an amended return, and in this case, they wouldn't. On top of that they might impose a frivolous return penalty. Not worth the hassle

And this accomplishes what?

OUR STATEMENT:

The things it describes in section 4. Read it.

Acquiescence in the presence of crime is consent. If you don't file it, you consent. The only difference between rape and marriage is consent. Like franchises, the marriage license is a quasi-contract

THEIR STATEMENT:

Obviously anyone can claim someone else has committed a crime. That does nothing to render evidence "inadmissible".

It's not fruit of a poisonous tree if no one agrees with you and takes no action on your "criminal complaint".

You keep trying to dictate to everyone else what the truth is. Law is adversarial, so you don't get to dictate anything

OUR STATEMENT:

If that is true, neither do they have the right to dictate anything to me, if I didn't ask them for anything but justice, which is the right to be left alone that costs them nothing.

We all start out equal. I can't owe an obligation without consent in some form. And that form has to be in the form that I want it, which is in writing. See Clark v. US, where that is what the government did, and their authority is delegated, so I can do it too.

Documenting the existence of a crime protects plausible deniability and prevents mens rea. Thus, it makes it harder to prosecute tax crimes, destroys their plausible deniability, and establishes facts by a failure to deny under Federal Rule of Civil Procedure 8(b)(6). So yes, it does help a lot.

NOT doing it is harmful, because silence in reporting the crime is evidence of consent or acquiescence. It invites more abuse.

If you don't scream when you are raped, you consent to it. And government is the biggest rapist beast in the world

THEIR STATEMENT:

You are not an equal to the government.

God has ordained all earthly governments in order to keep order and they exist (or not) by His grace.

Even Saddam Hussein's regime kept order in Iraq.

You don't have to tolerate government abuse of your rights but stop insisting you are on equal footing with any government. You are not.

OUR STATEMENT:

If you aren't party to the civil social statutory compact, then you are an equal under the common law and equity.

And if you don't take that position, God says you are practicing idolatry to put any man or government or civil ruler above you, equal to God, or above God or His laws.

1 Sam. 8 says you can't have a secular king ABOVE you, and that God is your ONLY King, lawgiver, and judge, at least under the civil statutory law.

Either you agree with God on this subject or you are an apostate. I'm not aware of a middle ground a Christian can take on that. Do you have one consistent with scripture? The scripture is clear.

God curses the people when this rule is violated, Deut. 28

THEIR STATEMENT:

Where in common law or equity does it say that any individual is an equal with government?

OUR STATEMENT:

Equity implies equality, does it not?

THEIR STATEMENT:

No, equal treatment of all persons by a government is equity. But you're not a government

OUR STATEMENT:

Bing CHATGPT:

QUESTION:

Does equity law permit suits against the government where both parties are equal?

ANSWER:

Equity law does permit lawsuits against the government. However, the concept of "equity" in law is different from the concept of "equity" in discussions about social justice¹².

In the context of lawsuits against the government, equity refers to a branch of law that is concerned with fairness and justice, as opposed to strictly following the letter of the law³. This can involve granting remedies like injunctions and specific performance, which are not typically available under common law³.

In terms of lawsuits against the government, it's important to note that governments generally have sovereign immunity, which protects them from being sued without their consent. However, there are exceptions to this rule. For example, in the United States, courts may allow a suit to restrain individual officials, thereby restraining the government as well⁴.

As for whether both parties are "equal" in such a lawsuit, it's important to note that lawsuits are not typically about equality between parties, but rather about whether rights have been violated or laws have been broken. The court's role is to apply the law and principles of justice and fairness to resolve the dispute³.

Please consult with a legal professional for advice tailored to your specific situation. This information is intended to be general and educational in nature and should not be construed as legal advice.

Learn more:

1. vox.com
2. direct.mit.edu
3. crsreports.

[https://en.wikipedia.org/wiki/Equity_\(law\)](https://en.wikipedia.org/wiki/Equity_(law))

THEIR STATEMENT:

You don't have a king. You have a Republican government. It does have the moral and legal duty of not violating your individual rights. But that doesn't mean you are legally "equal" to it

That's why you aren't entitled to make up your own legal remedies. Equal protection of the laws and due process demand only that you not have less remedy available to you than others have

DUE process does not = "any process I want"

OUR STATEMENT:

1. A government of delegated powers consisting of a body politic that is a group of men can have no more powers than those individuals making it up. You can't delegate what you don't have.
2. No matter how many people make up the collective U.S. Inc corporation, it therefore can have no more rights than a single individual.
3. Only by consent can inequality between the collective and the individual be enforced.
4. When consent is given, one becomes a member and must follow the rules for the collective called civil statutes.

*"When one becomes a member of society, he necessarily parts with some rights or privileges which, as an individual not affected by his relations to others, he might retain. "A body politic," as aptly defined in the preamble of the Constitution of Massachusetts, "is a social compact by which the whole people covenants with each citizen, and each citizen with the whole people, that all shall be governed by certain laws for the common good." This does not confer power upon the whole people to control rights which are purely and exclusively private, Thorpe v. R. & B. Railroad Co., 27 Vt. 143; but it does authorize the establishment of laws requiring each citizen to so conduct himself, and so use his own property, as not unnecessarily to injure another. This is the very essence of government, and 125*125 has found expression in the maxim sic utere tuo ut alienum non lædas. From this source come the police powers, which, as was said by Mr. Chief Justice Taney in the License Cases, 5 How. 583, "are nothing more or less than the powers of government inherent in every sovereignty, . . . that is to say, . . . the power to govern men and things." "*

[*Munn v. Illinois*, 94 U.S. 113 (1877); SOURCE:

https://scholar.google.com/scholar_case?case=6419197193322400931]

5. CIVIL STATUTORY "citizens" and "residents" are the MEMBERS referred to above, and they are the ones being "governed". Notice they DIDN'T talk about nonresident nonmembers.
6. When one joins the group, they become an agent and representative of the group under the laws of agency. The written civil statutes are their delegation order.
7. The first amendment permits you to NOT civilly, politically or legally associate. If you don't, you're not a group member and don't have to follow the civil statutes but still have to follow the common law and the criminal law whether you consent or not. Under that scenario, you own yourself and are the only one who can write or dictate rules for the use of your body or property.
8. The origin of the right to make rules under 4:3:2 is OWNERSHIP of property. Government can't write civil statutory rules UNTIL you civilly associate. If you don't associate, you write all the rules that affect your body and your private property and can place any conditions you want on the use or benefit of either, just like the government does, which is also a delegated power.
9. Due process means following rules specified by the absolute owner of the property. In the case of members, those rules are the civil code. In the case of nonmembers, those rules can come ONLY from the owner, which is the foreign, unassociated, sovereign, independent you who is CEO over your life and all your property.
10. To assume that due process means ONLY following rules set by the government under the assumption that all property is owned or even controlled by government represents a taking under the Fifth Amendment. It also is the epitome of socialism itself, which is government ownership or control of ALL property in which there IS no PRIVATE or

constitutionally protected property under the Fifth Amendment and all rights come from civil statutes that are rules for ONLY those who are members of the body politic, whether they want to be or not.

11. You're thinking like a socialist, not a free and equal man. Equality is the FOUNDATION of freedom itself.

<https://www.youtube.com/watch?v=ikf7CcT2I8I>

THEIR STATEMENT:

You can't have a country if the government doesn't have sovereign immunity (with waiver of that where appropriate) or else the government would be sued out of existence from day one by its enemies

You're thinking like an anarchist with no concept of the need for a government to maintain order. Most people are animals. The reason we don't have more murders is because we have a government that harshly punished murder

OUR STATEMENT:

You mean you can't have a government unless government is literally GOD, and sovereign like GOD, and equal to or above God in secular authority like Lucifer wanted to be?

THEIR STATEMENT:

Hahaha no. Nice strawman though

OUR STATEMENT:

I don't dispute criminal jurisdiction and I support it. We agree. But you can govern CRIMINALLY without CIVILLY. A government that controls everything criminally without civil statutes would be a fine one.

THEIR STATEMENT:

Government needs taxes to raise revenue too. And it cannot allow every Tom Dick and Harry who doesn't want to pay taxes to sue them

OUR STATEMENT:

Not an anarchist. An anarchist is someone who has no rulers. If secular government enforces criminally without your consent, which they do, then you aren't an anarchist. You fail to see the critical distinction between CRIMINAL and CIVIL law. Criminal is not voluntary. Civil is.

<https://sedm.org/Forms/05-MemLaw/Domicile.pdf>

THEIR STATEMENT:

You already conceded you are not equal to the government.

This is a pointless argument.

The only government worse than ours is every other government on earth.

OUR STATEMENT:

Yes. You're absolutely right, and here is how to create such a government without civil statutes which can pay all its bills:

https://sedm.org/disclaimer.htm#4.31._Natural_law

You sign up for the CIVIL SERVICES you want and pay for them in advance on a tax return you file at the beginning of every year, just like every other business. The government is a business. It delivers CIVIL, CRIMINAL, COMMON LAW, and MILITARY protection. The last three are not optional, the first is, and you have to pay for that.

If you don't pay, you don't get the service. If you didn't pay your fire protection at the beginning of the year and your house catches fire, you either fight the fire yourself or let it burn down.

THEIR STATEMENT:

The government's sovereign immunity is not a matter of YOUR consent

It means your option to sue the government does not generally exist

OUR STATEMENT:

There is NO CONSTITUTIONAL authority for sovereign immunity. So they don't have that power.

If it's not in the constitution, they don't have it.

THEIR STATEMENT:

You don't have the right to "let your house burn" near other people's houses

So you say

OUR STATEMENT:

So the court says ALSO

https://scholar.google.com/scholar_case?case=2073950510665962726

<https://famguardian.org/TaxFreedom/CitesByTopic/SovereignImmunity.htm>

THEIR STATEMENT:

Why don't you just keep crying and whining about how unjust it all is

OUR STATEMENT:

I have no right to complain until I can offer something better. THIS solves ALL the problems:

<https://sedm.org/disclaimer.htm#4.31. Natural law>

Thus, I have a right to complain.

THEIR STATEMENT:

No better proof than this case (and especially his tax return) of the "contract" model of income tax liability and exactly how that works.

OUR STATEMENT:

It's a seminal case that deserves front row treatment. Thanks

And not it has that, along with links to all the discussions of it on our site.

Link to the new exhibit added to:

<https://famguardian.org/Subjects/Taxes/Citizenship/TaxReturnHistory-Citizenship/TaxReturnHistory-Citizenship.htm>

THEIR STATEMENT:

United States v. Rice, 17 U.S. 246, 254 (1819) ("From the nature of the case, no other laws could be obligatory upon them, for where there is no protection or allegiance or sovereignty, there can be no claim to obedience. ")

Cook relied on this case to argue that he could not be taxed because he had lived the whole year in Mexico.

Downes v. Bidwell, 182 U.S. 244, 246 (1901) (“In the case of the territories, as in every other instance, when a provision of the Constitution is invoked, the question which arises is, not whether the Constitution is operative, for that is self-evident, but whether the provision relied on is applicable. ”)

Downes v. Bidwell, 182 U.S. 244, 251 (1901) (“The Thirteenth Amendment to the Constitution, prohibiting slavery and involuntary servitude "within the United States, or in any place subject to their jurisdiction," is also significant as showing that there may be places within the jurisdiction of the United States that are no part of the Union. To say that the phraseology of this amendment was due to the fact that it was intended to prohibit slavery in the seceded States, under a possible interpretation that those States were no longer a part of the Union, is to confess the very point in issue, since it involves an admission that, if these States were not a part of the Union they were still subject to the jurisdiction of the United States. Upon the other hand, the Fourteenth Amendment, upon the subject of citizenship, declares only that "all persons born or naturalized in the United States, and subject to the jurisdiction thereof, are citizens of the United States, and of the State wherein they reside." Here there is a limitation to persons born or naturalized in the United States which is not extended to persons born in any place "subject to their jurisdiction."")

Downes v. Bidwell, 182 U.S. 244, 263 (1901) (“This case may be considered as establishing the principle that, in dealing with foreign sovereignties, the term "United States" has a broader meaning than when used in the Constitution, and includes all territories subject to the jurisdiction of the Federal government, wherever located.”)

Downes v. Bidwell, 182 U.S. 244, 263 (1901) (“It may be added in this connection that, to put at rest all doubts regarding the applicability of the Constitution to the District of Columbia, Congress by the act of February 21, 1871, c. 62, 16 Stat. 419, 426, sec. 34, specifically extended the Constitution and laws of the United States to this District.”)

Downes v. Bidwell, 182 U.S. 244, 267-68 (1901) (“That the power over the territories is vested in Congress without limitation, and that this power has been considered the foundation upon which the territorial governments rest, was also asserted by Chief Justice Marshall in *McCulloch v. Maryland*, 4 Wheat. 316, 422, and in *United States v. Gratiot*, 14 Pet. 526. So, too, in *Mormon Church v. United States*, 136 U.S. 1, in holding that Congress had power to repeal the charter of the church, Mr. Justice Bradley used the following forceful language: "The power of Congress over the territories of the United States is general and plenary, arising from an incidental to the right to acquire the territory itself, and from the power given by the Constitution to make all needful rules and regulations respecting the territory or other property belonging to the United States. It would be absurd to hold that the United States has power to acquire territory, and no power to govern it when acquired. The power to acquire territory, other than the Territory northwest of the Ohio River, (which belonged to the United States at the adoption of the Constitution,) is derived from the treaty-making power and the power to declare and carry on war. The incidents of these powers are those of national sovereignty, and belong to all independent governments. The power to make acquisitions of territory by conquest, by treaty and by cession is an incident of national sovereignty. ”)

Congress may lawfully acquire territory or other property by conquest. All warfare is based on deception. So if Congress can achieve CONQUEST through deception over a person that would otherwise NOT be included in its territory (including the "person" controlled by Americans, there is nothing unlawful about such acquisition.

We both know that Congress has only been a front for international banksters for more than a century anyway. They have used deception to lure unsuspecting Americans into a contract (one year at a time) that gives Congress power to tax all of their income.

OUR STATEMENT:

But its a contract without real consideration for most americans, and therefore just a fraud, as I pointed out earlier.

Taxes by themselves, when not bundled with REAL benefits like SS, are not benefits and have no real consideration. They are just theft.

THEIR STATEMENT:

Yes there is consideration when accepted, you just don't think it is a good deal for the person who accepts it. But making a disadvantageous deal does not nullify the contract.

OUR STATEMENT:

That's why they need to bundle Social Security and the income tax: To expand the taxpayer pool

THEIR STATEMENT:

They are not bundled, they are entirely different taxes.

OUR STATEMENT:

The difference between you and I is that I look at things objectively and consider all the facts. You look at them subjectively and consider only what one party believes. The subjective view promotes injustice, the object view promotes justice.

As you pointed out, if you opt into SS and call your earnings wages, then your earnings are wages and gross income for income tax purposes as well. You can't simultaneously opt INTO Social Security and opt OUT of Income tax.

THEIR STATEMENT:

The difference here is that I am right and that you are a crybaby who cant admit it.

That may have been what I said in the past, but that is not accurate.

OUR STATEMENT:

You're only objective when your ego is at stake, but subjective when it's someone else's ego or loss.

THEIR STATEMENT:

Yes you can.

OUR STATEMENT:

And how, pray tell?

THEIR STATEMENT:

Because wages are not constitutional income.

Social Security tax is on statutory "wages" under 26 U.S.C. 3101.

OUR STATEMENT:

The regs say they are gross income.

26 CFR 31.3401(p)-1

They can

THEIR STATEMENT:

No it doesn't.

OUR STATEMENT:

You aren't reading that reg.

THEIR STATEMENT:

It says includible in gross income. But everything is INCLUDIBLE (with consent as a donation).

That doesn't mean it is included in gross income (under the constitution or as control over federal property).

OUR STATEMENT:

[https://www.law.cornell.edu/cfr/text/26/31.3402\(p\)-1](https://www.law.cornell.edu/cfr/text/26/31.3402(p)-1)

I'll buy that

"includible" doesn't mean INCLUDED

THEIR STATEMENT:

Exactly. And a regulation cannot change the definition of income anyway or the definition of "gross income".

OUR STATEMENT:

Because the constitution defines it, and Eisner said congress cannot circumvent the constitution by changing constitutional definitions in statutes.

The servant legislative cannot rewrite its job description written by the people in the constitution

THEIR STATEMENT:

Yes, and SCOTUS in Glenshaw Glass recognizes that compensation (regardless of what it is for) is generally not income, because it not a gain.

OUR STATEMENT:

That's why military retirement is not taxable. It was purchased with labor, not earned as profit.

THEIR STATEMENT:

But it is an amount from sources within the United States under 26 U.S.C. 871(a).

Even though it is not constitutional income.

OUR STATEMENT:

Yes, but its still not profit

THEIR STATEMENT:

Doesn't matter. Congress can tax it under the needful rules and regulations power over federal territory and other property.

OUR STATEMENT:

Now you're sounding like me.

THEIR STATEMENT:

Same reason they can tax compensation paid to the President and federal judges.

OUR STATEMENT:

Its all about property

At least we now agree on that. . .thank god.

In order to do so, they have to originally own the money paid, they have to reserve a property interest AFTER its paid, and they have to mandate the return of that property interest at the end of the year it is paid. 4:3:2

Anything else is an interference with the private right to contract, where one or more of the parties to the payment transaction are private and constitutionally protected.

THEIR STATEMENT:

Under 26 U.S.C. 871(a), yes. But under 26 U.S.C. 871(b) and Section 1, the privilege of the graduated tax rate is their property, and they can impose obligations on persons who accept that privilege. It has nothing to do with where the money came from.

OUR STATEMENT:

If they didn't pay the money directly, they can't tax it, because they would be interfering with the right to privately contract.

Even 26 U.S.C. 871(b) payments have to come from them.

THEIR STATEMENT:

No one "opts in" voluntarily to SS tax on wages. It is coerced by the employer. And I don't think the benefit of the covered earnings should be given up unless and until the contribution is fully refunded by IRS. Probably best to inform the IRS if you don't agree it is wages under IRC 3121.

Downes v. Bidwell, 182 U.S. 244, 281-82 (1901) (“The title by conquest is acquired and maintained by force. The conqueror prescribes its limits. Humanity, however, acting on public opinion, has established, as a general rule, that the conquered shall not be wantonly oppressed, and that their condition shall remain as eligible as is compatible with the objects of the conquest. Most usually, they are incorporated with the victorious nation, and become subjects or citizens of the government with which they are connected. The new and old members of the society mingle with each other; the distinction between them is gradually lost, and they make one people. Where this incorporation is practicable, humanity demands, and a wise policy requires, that the rights of the conquered to property should remain unimpaired; that the new subjects should be governed as equitably as the old, and that confidence in their security should gradually banish the painful sense of being separated from their ancient connections, and united by force to strangers. "When the conquest is complete, and the conquered inhabitants can be blended with the conquerors, or safely governed as a distinct people, public opinion, which not even the conqueror can disregard, imposes these restraints upon him; and he cannot neglect them without injury to his fame, and hazard to his power.”)

This is why those who are made liable for income tax by deception/conquest still retain the opportunity EVERY year to NOT be duped into once again agreeing to be liable for income tax on all their worldwide income

Downes v. Bidwell, 182 U.S. 244, 282 (1901) (“If a case should ever arise, where an arbitrary and confiscatory exaction is imposed bearing the guise of a progressive or any other form of tax, it will be time enough to consider whether the judicial power can afford a remedy by applying inherent and fundamental principles for the protection of the individual, even though there be no express authority in the Constitution to do so.”)

McCullough v. Virginia, 172 U.S. 102, 112 (1898) (“It is elementary law that every statute is to be read in the light of the Constitution. However broad and general its language, it cannot be interpreted as extending beyond those matters which it was within the constitutional power of the legislature to reach. ”)

Pollock v. Farmers' Loan Trust Co., 157 U.S. 429, 599 (1895) (“As stated by counsel: 'There is no such thing in the theory of our national government as unlimited power of taxation in congress. There are limitations, as he justly observes, of its powers arising out of the essential nature of all free governments; there are reservations of individual rights, without which society could not exist, and which are respected by every government. The right of taxation is subject to these limitations.' Citizens' Savings Loan Ass'n v. Topeka, 20 Wall. 655, and Parkersburg v. Brown, 106 U. S. 487, 1 Sup. Ct. 442.”)

Loan Association v. Topeka, 87 U.S. 655, 662 (1874) (“It must be conceded that there are such rights in every free government beyond the control of the State. A government which recognized no such rights, which held the lives, the liberty, and the property of its citizens subject at all times to the absolute disposition and unlimited control of even the most democratic depository of power, is after all but a despotism. It is true it is a despotism of the many, of the majority, if you choose to call it so, but it is none the less a despotism. It may well be doubted if a man is to hold all that he is accustomed to call his own, all in which he has placed his happiness, and the security of which is essential to that happiness, under the unlimited dominion of others, whether it is not wiser that this power should be exercised by one man than by many. ”)

"It is only one of many cases where, under the name of taxation, an oppressive exaction is made without constitutional warrant, amounting to little less than an arbitrary seizure of private property." Case of the State Tax on Foreign-Held Bonds, 82 U.S. 300 (1872) at 321.

Wow! I am reading the government's brief from *Cook v. Tait*. Never noticed this before. At the end of their brief, they note that there is a fixed 8% tax rate "only on nonresident aliens" and that this rate is "doubtless" higher than for a citizen or resident because "all income from sources outside of the United States [is] excluded from the computation". They note that the "fixed normal tax of 8% is on every individual", and that there is a "modification IN FAVOR OF a citizen or resident; and that SUCH citizen or resident is to pay a tax of 4 per cent upon his net income." The Solicitor General thus subtly spelled out the PRIVILEGE and thus the CONTRACTUAL nature of Cook's obligation for the SCOTUS right there at the end. They explain that a "citizen or resident" is (under the terms of the applicable statute) subject to tax on income from sources within or without the United States. Thus Cook's arguments failed.